

UNITED STATES DISTRICT COURT  
FOR THE CENTRAL DISTRICT OF CALIFORNIA

October 2022 Grand Jury

UNITED STATES OF AMERICA,  
  
Plaintiff,  
  
v.  
  
SHAKE K. SEYSYAN,  
  
Defendant.

CR 2:23-cr-00152-JFW

I N D I C T M E N T

[26 U.S.C. § 7202: Willful Failure  
to Pay Over Employment Taxes]

The Grand Jury charges:

COUNTS ONE AND TWO

[26 U.S.C. § 7202; 18 U.S.C. § 2(b)]

A. INTRODUCTORY ALLEGATIONS

At times relevant to this Indictment:

Defendant and Med-Life Ambulance Services, Inc.

1. Defendant SHAKE K. SEYSYAN resided in Burbank, California.
2. Med-Life Ambulance Services, Inc. ("Med-Life") was a corporation engaged in the business of providing ambulance services in Los Angeles and Orange Counties, with its principal place of business in Los Angeles, California.

1           3. Defendant SEYSYAN was the Chief Executive Officer,  
2 Secretary, Chief Financial Officer, and President of Med-Life.

3           4. Med-Life maintained two corporate bank accounts at Bank of  
4 America, ending 8678 and 8758. Defendant SEYSYAN had signature  
5 authority over Med-Life's bank accounts.

6           Federal Payroll Taxes

7           5. The Internal Revenue Service ("IRS") was an agency within  
8 the Department of the Treasury of the United States and was  
9 responsible for enforcing and administering the tax laws of the  
10 United States and collecting taxes owed to the United States.

11          6. Pursuant to the Internal Revenue Code and associated  
12 statutes and regulations, employers were required to withhold amounts  
13 from their employees' gross pay including federal income taxes and  
14 Social Security and Medicare taxes imposed by the Federal Insurance  
15 Contribution Act ("FICA") (commonly referred to collectively as  
16 "trust fund taxes" because of the provision in the Internal Revenue  
17 Code requiring that such taxes "shall be held in a special fund in  
18 trust for the United States" until paid over to the United States).  
19 Employers were required to remit these withheld trust fund amounts to  
20 the IRS on a quarterly basis, no later than the last day of the month  
21 following the end of the quarter.

22          7. Employers were separately required to make contributions  
23 under FICA for Social Security and Medicare in amounts matching the  
24 amounts withheld from their employees' pay for those purposes. Such  
25 employer contributions were likewise required to be remitted to the  
26 IRS no later than the last day of the month following the end of the  
27 quarter.

1           8.     Collectively, the trust fund taxes withheld (individual  
2 income, Social Security and Medicare taxes) and the matching amounts  
3 contributed by the employer were commonly referred to as "employment  
4 taxes."

5           9.     Med-Life was required to withhold trust fund taxes from the  
6 wages paid to its employees, and to pay over the withheld amounts to  
7 the IRS. Med-Life was also required to file, one month after the  
8 conclusion of each calendar quarter, an Employer's Quarterly Federal  
9 Tax Return, Form 941 ("Form 941"), setting forth for the quarter the  
10 total amount of wages and other compensation subject to withholding  
11 paid by Med-Life, the total amount of income tax withheld, the total  
12 amount of Social Security and Medicare taxes (i.e., FICA taxes) due,  
13 and the total federal tax deposits.

14           10.    Beginning no later than 2007 and continuing through at  
15 least 2017, defendant SEYSYAN exercised control over Med-Life's  
16 financial affairs by, among other acts, approving, signing, and  
17 directing checks and other payments issued from the corporate bank  
18 accounts over which she had signature authority, and thus was a  
19 "responsible person" required to collect, truthfully account for on  
20 quarterly Forms 941, and pay over to the IRS on behalf of Med-Life  
21 the trust fund taxes that Med-Life withheld from its employees'  
22 paychecks.

23    B.    FAILURE TO PAY OVER PAYROLL TAXES

24           11.    Beginning in or about March 2016 and continuing until at  
25 least November 2017, in Los Angeles County, within the Central  
26 District of California, and elsewhere, defendant SEYSYAN, a  
27 responsible person of Med-Life, willfully failed and willfully caused  
28 Med-Life to fail to pay over to the United States, namely, the IRS,


all of the trust fund taxes that Med-Life withheld from Med-Life employees' total taxable wages, which were due and owing to the United States by the dates set forth below, for each of the following calendar year quarters:

Count	Quarter/Year	Due Date of Form 941	Approximate Trust Fund Taxes Due and Owing
ONE	First Quarter of 2016	April 30, 2016	\$104,598.53
TWO	Fourth Quarter of 2016	January 31, 2017	\$173,270.01

A TRUE BILL

/s/  
Foreperson

E. MARTIN ESTRADA  
United States Attorney

  
MACK E. JENKINS  
Assistant United States Attorney  
Chief, Criminal Division

RANEE A. KATZENSTEIN  
Assistant United States Attorney  
Chief, Major Frauds Section

KRISTEN A. WILLIAMS  
Assistant United States Attorney  
Deputy Chief, Major Frauds Section

VALERIE L. MAKAREWICZ  
Assistant United States Attorney  
Major Frauds Section